

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 1274 - SB 1082**

March 27, 2011

**SUMMARY OF BILL:** Increases, from two to four, the number of weeks that county trustees are required to publish a notice of delinquent taxes in the newspaper of general circulation prior to filing suit.

**ESTIMATED FISCAL IMPACT:**

**Increase Local Expenditures – \$57,000\***

Assumptions:

- According to a study conducted by the Comptroller of the Treasury, nine counties paid a total of \$5,408 to publish notices of delinquent taxes in the newspaper of general circulation once a week for two weeks. The average cost per county is estimated to be \$600 ( $\$5,408 / 9$ ).
- Estimate assumes the cost for all counties to publish a notice of delinquent taxes in the newspaper of general circulation once a week for two weeks is \$57,000 ( $\$600 \times 95$  counties). Requiring counties to extend by two weeks the required publication period will increase local expenditures by \$57,000.

\*Article II, Section 24 of the Tennessee Constitution provides that: *No law of general application shall impose increased expenditure requirements on cities or counties unless the General Assembly shall provide that the state share in the cost.*

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/agl